Revenue Procedure 98-37

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Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498, and W-2G



Part III. Administratoisedural, and Miscellaneous

(Also Part I, Section. 6042, 6043, 6044, 60 6050D, 6050E, 6050 6050Q, 6050R, 6050 1.6041–1, 7.6041–1, 1.6044–5, 1.6045–1, 1.6045–4, 1.6045–1, 1.6049–7, 1.6050A–1, 1.6050E–1, 1.6050H 1.6050N–1, 1.6050P	,	, SUBSTITUTE FORMS TO BE FILED , WITH IRS (EXCEPT Form W-2G)	EXHIBIT F. Form 1099–C EXHIBIT G. Form 1099–DIV EXHIBIT H. Form 1099–G EXHIBIT I. Form 1099–INT
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	1096, 1098, 1099, 5498 AND W–2G DEFINITIONS INSTRUCTIONS FOR PREPARING PAPER FORMS THAT WILL BE FILED WITH THE IRS (COPY A)	SECTION 1. OTHER COPIES SECTION 2. OMB REQUIRE- MENTS SECTION 3. REPRODUCIBLE COPIES SECTION 4. EFFECT ON OTHER REVENUE PROCE-	 .01 The purpose of this revenue procedure is to set forth the requirements for: 1. Using official Internal Revenue Service (IRS) forms to file information returns with the IRS, 2. Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
SECTION 6. SECTION 7.	SUBSTITUTE STATE-	DURES PART E. EXHIBITS	3. Using official or acceptable substi- tute forms to furnish information to a re-
	MENTS TO FORM RECIPIENTS AND FORM RECIPIENT COPIES	EXHIBIT A. Form 1098 EXHIBIT B. Form 1098–E EXHIBIT C. Form 1098–T	cipient. This revenue procedure contains speci- fications for the following information re- turns:
 (a) Form 109 (b) Form 109 (c) Form 109 (d) Form 109 (e) Form 109 (f) Form 109 (g) Form 109 (h) Form 109 (l) Form 109 (j) Form 109 (k) Form 109 (l) Form 109 (n) Form 109 (n) Form 109 (o) Form 109 (q) Form 109 (q) Form 109 (q) Form 109 	8-EStudent Loan I8-TTuition Payme9-AAcquisition or9-BProceeds From9-CCancellation or9-DIVDividends and9-GCertain Govern9-INTInterest Income9-LTCLong-Term Ca9-MISCMiscellaneous9-MISCDistributions F99-OIDOriginal Issue9-PATRTaxable Distril9-RDistributions F9-SProceeds From2GCertain Gamble	nterest Statement; nts Statement; Abandonment of Secured Property; a Broker and Barter Exchange Transactions; f Debt; Distributions; ment Payments; e; re and Accelerated Death Benefits; Income; From Medical Savings Accounts; Discount; putions Received From Cooperatives; From Pensions, Annuities, Retirement or Pro- a Real Estate Transactions; ing Winnings;	- Fit-Sharing Plans, IRAs, Insurance Contracts,
(r) Form 5498 (s) Form 5498		ion Information; gs Account Information; and	
(-) = 0111 0 190			

(t) Form 1096 Annual Summary and Transmittal of U.S. Information Returns.

June 29, 1998

.02 For the purpose of this revenue procedure, a substitute form or statement is one that is not printed by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form or the specifications outlined in this revenue procedure. DO NOT SUBMIT ANY SUBSTITUTE FORMS OR STATEMENTS TO IRS FOR AP-**PROVAL.** Private printers may not state "This is an IRS approved form." Further, only those forms that conform to the official form or comply with the specifications set forth herein are acceptable. See Part A, Section 7, for the specifications that apply to form recipient statements (generally Copy B).

.03 Filers who make payments to certain persons (payees) (or in some cases receive payments) during a calendar year are required by the Internal Revenue Code (IRC) to file information returns with the IRS reflecting these payments. Further, as discussed below, these filers must provide this information to their payees.

.04 In general, the manner in which a filer must file an information return is governed by section 6011 of the IRC. A filer must file information returns on magnetic media (including electronic filing) or on paper. Under section 6011 of the IRC, a filer who is required to file 250 or more information returns (of any one type except Form 1098-T) during a calendar year must file those returns on magnetic media. Filers required to file less than 250 returns during a calendar year may, but are not required to, file such information returns on magnetic media (small volume filers). The IRS explains these legal requirements for filing information returns (and providing a copy to a payee) in the annual publication of Instructions for Forms 1099, 1098, 5498, and W-2G. In addition, procedures are contained in Publication 1220, "Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically."

.05 Copies of the official forms for the reporting year and the instruction booklet may be obtained by calling our toll-free number **1-800-TAX-FORM** (**1-800-829-3676**).

.06 The IRS prints and provides the forms on which various payments must be reported. Alternatively, filers may prepare substitute copies of these IRS forms and use such forms to report payments to the IRS.

.07 IRS operates a centralized call site, in Martinsburg, West Virginia, to answer questions related to information returns, penalties, and backup withholding. The call site phone number is **304-263-8700**. The number for Telecommunications Device for the Deaf (TDD) is **304-267-3367**. These are not toll-free numbers.

.08 IRS has established a personal computer-based Information Reporting Program Bulletin Board System (IRP-BBS). This system provides information about forms and publications, including this revenue procedure, news of the latest changes, answers to questions, and other features. The IRP-BBS is available for public use and can be reached by dialing **304-264-7070.** The IRP-BBS is compatible with most modems. For more information concerning this system, call **304-263-8700 Monday through Friday 8:30 A.M. to 4:30 P.M. eastern time.**

SEC. 2. ANTURE OF CHANGES

.01 The title of this publication has been changed by eliminating the word "Series". The new title is "Rules and Specifications for Private Printing of Substitute Forms 1096, 1098, 1099, 5498 and W–2G".

.02 Two new forms were developed for tax year 1998. They are Form 1098–E, Student Loan Interest Statement (Exhibit B); and Form 1098–T, Tuition Payments Statement (Exhibit C).

.03 Form 1099–DIV, Dividends and Distributions, has been completely revised. Box 1a, Gross dividends and other distributions on stock, was eliminated. The heading "Liquidation Distributions" above boxes 5 and 6 was eliminated. The new boxes and their titles are as follows:

- Box 1, Ordinary dividends
- Box 2a, Total capital gain distr.
- Box 2b, 28% rate gain
- Box 2c, Unrecap. sec. 1250 gain
- Box 2d, Section 1202 gain
- Box 3, Nontaxable distributions
- Box 4, Federal income tax withheld
- Box 5, Investment expenses
- Box 6, Foreign tax paid
- Box 7, Foreign country or U.S. possession
- Box 8, Cash liquidation distr.
- Box 9, Noncash liquidation distr.

.04 Form 5498 was retitled "IRA Contribution Information"; several box titles were changed; and several new boxes were added. The box numbers and titles are as follows:

- Box 1, IRA contributions (other than amounts in boxes 2,3 and 7-10)
- Box 2, Rollover contributions
- Box 3, Roth conversion amount
- Box 4, Fair market value of account
- Box 5, Life insurance cost included in box 1
- Box 6, Check boxes for: IRA, SEP, SIMPLE, Roth IRA, Roth conversion, Ed IRA
- Box 7, SEP contributions
- Box 8, SIMPLE contributions
- Box 9, Roth IRA contributions
- Box 10, Ed IRA contributions

.05 Forms 1098–E, 1098–T and 1099–LTC have been added to the list of forms in Part A, Section 7.03(3) that require a telephone number on recipients' statements.

.06 The IRS mailing address in Part A, Sec. 3.01 has changed as follows:

Internal Revenue Service Attn: IRP Coordinator, T:FS:S:P:S 5000 Ellin Road

Lanham, MD 20706

.07 A procedure was added which allows you to reverse the location of the policyholder's and insured's name, street address, city, state, and ZIP code for ease of mailing on Copy C of Form 1099– LTC. See Part A Section 3.02 and Section 7.03 (10).

.08 Procedures were added in Part A Section 7.03(9) which allows states to include an additional box(es) on substitute recipient statements for use by the state.

.09 The exhibits at the end of this publication have been realigned to include new Forms 1098–E and 1098–T.

SEC. 3 REQUIREMENTS FOR ACCEP TABLE SUBSTITUTE FORMS 1096, 1098, 1099, 5498, and W-2G

.01 Paper substitutes for Form 1096 and Copy A of Forms 1098, 1099, 5498, and W-2G that totally conform to the specifications contained in this revenue procedure may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury -Internal Revenue Service should be included on all such forms. If you are uncertain of any specification set forth herein and want that specification clarified, you may submit a letter citing the specification in question, giving your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

Internal Revenue Service ATTN: IRP Coordinator – T:FS:S:P:S 5000 Ellin Road

Lanham, MD 20706

NOTE: Allow at least 45 days for the IRS to respond.

.02 Copy B (Form 1098 - For Payer, Form 1098-E - For Borrower, Form 1098-T - For Student, Form 1099-A -For Borrower, Form 1099-C - For Debtor, Form 1099-LTC - For Policyholder, Form 1099-S - For Transferor, Other Forms 1099 - For Recipient, Forms 5498 and 5498-MSA - For Participant, and Forms W-2G and 1099-R - To Be Attached To the Federal Income Tax Return); and Copy C- (Form 1099-R - For Recipient's Records, Form W-2G - For Winner's Records and, Form 1099-LTC -For Insured) must contain the information specified in Part A, Section 7 in order to constitute a "statement" or "official form" under the applicable provisions of the Internal Revenue Code. The format of this information is at the discretion of the filer with the exception of the location of the tax year, form number and form name specified in Part A, Section 7.01(6) and 7.03(1) and composite Form 1099 statements specified in PART A, Section 7.02. Note: On Copy C, Form 1099-LTC, you may reverse the location of the policyholder's name, street address, city, state, and ZIP code with the location of the insured's name, street address, city, state, and ZIP code for ease in mailing.

.03 Forms 1096, 1098, 1099, 5498, and W–2G are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes. THE SPECIFICATIONS CONTAINED IN THIS REVENUE PROCEDURE APPLY TO 1998 FORMS ONLY.

.04 Proposed substitutes for Copy A that do not conform to the specifications in this revenue procedure are not acceptable. Further, if you file such forms with IRS, you may be subject to a penalty for failure to file an information return under section 6721 of the Internal Revenue Code (IRC). Generally, the penalty is \$50 for each failure to file a form (up to \$250,000) that the IRS cannot accept as a

return because it does not meet the provisions in this revenue procedure. No IRS office is authorized to allow deviations from this revenue procedure.

SEC. 4. DEFINITIONS

.01 The term "form recipient" means the person to whom you are required by law to furnish a copy of the official form or information statement: *i.e.*, for Form 1098, the recipient is the "payer/borrower"; Form 1098–E, the "borrower"; Form 1098–T, the "student"; Form 1099–A, the "borrower"; Form 1099–C, the "debtor"; Form 1099–LTC, "the policyholder" and the insured"; Form 1099–S, the "transferor"; other Forms 1099, the payment recipient; Forms 5498 and 5498–MSA, the "participant"; and Form W–2G, the "winner."

.02 The term "filer" means the person or organization required by law to file a form listed in Part A, Section 1.01 with the IRS. Thus, a filer may be a payer, a creditor, a recipient of mortgage or student loan interest payments, an educational institution, a broker, a barter exchange, a person reporting real estate transactions, a trustee or issuer of any individual retirement arrangement or medical savings account, or a lender who acquires an interest in secured property or who has reason to know that the property has been abandoned.

.03 The term "substitute form" means a paper substitute of Copy A of an official form listed in Part A, Section 1.01 that totally conforms to the provisions in this revenue procedure.

.04 The term "substitute form recipient statement" means a paper statement of the information reported on a form listed in PART A, Section 1.01 that must be furnished to a person (form recipient), as so defined under the applicable provisions of the Internal Revenue Code and the applicable regulations.

.05 A composite substitute statement is one in which two or more required statements (e.g., Forms 1099–INT and 1099–DIV) are furnished to the recipient on one document. However, each statement must be separately designated and must contain all the requisite Form 1099 information except as provided in Part A, Section 7. A composite statement MAY NOT be filed with the IRS. See Part A, Section 7.02 and 7.04 for more information on composite statements. SEC. 5. INSTRUCTIONS FOR PREPARING PAPER FORMS THAT WILL BE FILED WITH THE IRS (Copy A)

.01 The form recipient's name, street address, city, state, and ZIP code information should be TYPED OR MACHINE PRINTED IN BLACK INK in the same format as shown on the official IRS form. Although handwritten forms will be accepted, in order for IRS to process the submitted forms in the most economical manner, the IRS prefers that filers TYPE OR MACHINE PRINT data entries. In addition, filers should insert data in the middle of blocks well separated from other printing and guidelines, and take other measures to guarantee a clear, dark black, sharp image. Carbon copies and photocopies are not acceptable. The city, state, and ZIP code must be on the same line.

.02 The name of the appropriate form recipient must be shown on the first or second name line in the area on the form provided for the form recipient's name. No descriptive information or other name may precede the form recipient's name. Only ONE form recipient's name may appear on the first name line of the form. If the names of multiple recipients must be set forth on the form, on the first name line insert the recipient name that corresponds to the recipient taxpayer identification number (TIN) shown on the form. Place the other form recipients' names on the succeeding name line (up to 2 name lines are allowable). Because certain states require that trust accounts be provided in a different format, generally filers should provide information returns reflecting payments to trust accounts with (1) the trust's employer identification number (EIN) in the recipient's TIN area, (2) the trust's name on the recipient's first name line, and (3) the name of the trustee on the recipient's second name line.

.03 You should use the **account number** box for an account number designation. This number must not appear anywhere else on the form, and this box may not be used for any other item. Showing the account number is optional. However, it may be to your benefit to include the recipient's account number or designation on paper documents if your system of records uses the account number or designation in conjunction with, or rather than, the name, social security number, or employer identification number for identification purposes. If you furnish the account number, the IRS will include it in future notices to you about backup withholding. If you use window envelopes and reduced rate mail to mail statements to recipients, be sure the account number does not appear in the window. Otherwise the Postal Service may not accept them for mailing.

.04 Machine printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (*i.e.*, 10 print positions per inch) or 12 pitch elite (*i.e.*, 12 print positions per inch). Proportional spaced fonts are unacceptable.

.05 DO NOT use a felt tip marker. The machine used to "read" paper forms generally cannot "read" this ink type.

.06 Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with IRS. The size specified *does not include pinfeed holes*. Pinfeed holes MUST NOT be present on forms filed with the IRS.

.07 Use decimal points to indicate dollars and cents. **DO NOT** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes. Example: 2000.00 is acceptable.

.08 **DO NOT FOLD** Forms 1096, 1098, 1099, or 5498 being mailed to IRS. Mail these forms flat in an appropriately sized envelope or box. Folded documents cannot be readily moved through the scanner transport used in IRS processing.

.09 **DO NOT STAPLE** Forms 1096 to the returns being transmitted. Staple holes in the vicinity of the return code number reduce the IRS's ability to machine scan the type of documents.

.10 **DO NOT** type other information on Copy A. **DO NOT** cut or separate the individual forms on the sheet of forms of Copy A (except Forms W–2G).

.11 Mail completed paper forms to the IRS service center specified on the back of Form 1096 and in the 1998 "Instructions for Forms 1099, 1098, 5498, and W–2G." Specific information needed to complete the forms in this revenue procedure is given in those instructions. A chart is included in those instructions giv-

ing a quick guide to which form must be filed to report a particular payment.

SEC. 6. RESREVED

SEC. 7. SUBSTITUT**ETASE**-MENTS TO FORM RECIPIENTS AND FORM RECIPIENT COPIES

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. To be acceptable, your substitute statement must comply with the rules in this section. In general, see Regulations sections 1.6042-4, 1.6044-5, 1.6049-6, and 1.6050N-1 on the manner in which certain statements must be provided to recipients (statement mailing requirements for most Forms 1099-DIV and 1099-INT, all Forms 1099-OID and 1099-PATR, and Form 1099-MISC or 1099-S for royalties). Note: A trustee of a grantor-type trust may choose to file Forms 1099 and furnish a statement to the grantor under Regulations section 1.671-4(b)(2)(iii) and (b)(3)(ii). The statement required by those regulations is not subject to the requirements in this Section 7.

.01 SUBSTITUTE STATEMENTS TO RECIPIENTS - Forms 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends), 1099-OID, and 1099-PATR ONLY. You may furnish form recipients with Copy B of the official Form 1099-INT, DIV, OID, or PATR or a substitute Form 1099 (form recipient statement) if it contains the same language as that of the official IRS form (such as aggregate amounts paid to the form recipient, any backup withholding, the name, address, and TIN of the person making the return, and any other information required by the official form). Information not required by the official form should not be included on the substitute form except state tax withholding information. You may enter a total of the individual accounts listed on the form only if they have been paid by the same payer. For example, if you are listing interest paid on several accounts by one financial institution on Form 1099-INT, you may also enter the total interest amount. You may also enter a date next to the corrected box if that box is checked.

A substitute form recipient statement for Forms 1099–INT, 1099–DIV,

1099–OID, or 1099–PATR must comply with the following requirements.

(1) Box captions and numbers that are applicable must be clearly identified, using the same wording and numbering as on the official form. However on **Form 1099–INT**, if box 3 is not on your substitute form, you may drop "not included in box 3" from the box 1 caption.

(2) The form recipient statement must contain all applicable form recipient instructions provided on the front and back of the official IRS form. Those instructions may be provided on a separate sheet of paper.

(3) The form recipient statement must contain the following statement in bold and conspicuous type, "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported."

(4) The box caption **"Federal income tax withheld"** must be in bold face type on the form recipient statement.

(5) The form recipient statement must contain the Office of Management and Budget (OMB) number as shown on the official IRS form. See Part D, Section 2.

(6) The form recipient statement must contain the tax year 1998, form number (e.g., Form 1099-INT), and form name (e.g., Interest Income) of the official IRS Form 1099 for which it substitutes prominently displayed together in one area of the statement. For example, the tax year, form number, and form name could be shown in the upper right part of the statement. Each copy must be appropriately labeled (such as Copy B, For Recipient) (see Part D, Section 1.02 for applicable labels and arrangement of assembly of forms). NOTE: DO NOT include the words "Substitute for" or "In lieu of" on the form recipient statement.

(7) Layout and format of the form is at the discretion of the filer. However, IRS encourages the use of statements with boxes so that the statement has the appearance of a form and can be easily distinguished from other nontax statements.

(8) Each Form 1099–DIV; 1099–INT; 1099–OID; and 1099–PATR recipient statement must include the telephone number of a person to contact: **The tele**-

phone number must be conspicuous but may appear anywhere on the recipient statement.

(9) Until new regulations are issued, the IRS will not assess penalties for the use of a logo (including the name of the payer in any typeface, font, or stylized fashion and/or a symbolic icon) or slogan on a statement to a recipient if the logo or slogan is used by the payer in the ordinary course of its trade or business. In addition, use of the logo or slogan must not make it less likely that a reasonable payee will recognize the importance of the statement for tax reporting purposes.

(10) A mutual fund family may separately state on one document (e.g., one piece of paper) the dividend income earned by a recipient from each fund within the family of funds as required by Form 1099-DIV. However, each fund and its earnings must be separately stated. The form must contain an instruction to the recipient that each fund's dividends and name, not the name of the mutual fund family, must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds. In addition, a mutual fund family may furnish a single statement (as a single filer) for Forms 1099-INT, DIV, and OID information. Each fund and its earnings must be separately stated. The form must contain an instruction to the recipient that each fund's earnings and name, not the name of the mutual fund family, must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.

.02 COMPOSITE SUBSTITUTE STATEMENTS - FORMS 1099-INT (except for interest reportable under section 6041), 1099-DIV (except for section 404(k) dividends)), 1099–OID, 1099-PATR, FORM 1099-MISC (FOR **ROYALTIES ONLY), AND FORM** 1099-S (FOR ROYALTIES ONLY). -A composite form recipient statement is permitted for reportable payments of interest, dividends, original issue discount, patronage dividends, and royalties (Forms 1099-INT, DIV, MISC (for royalties only) OID, PATR or S (for royalties only) when one payer is reporting more than one of these payments during a calendar year to the same form recipient. Generally, do not include any other Form 1099 information (e.g., 1098 or 1099-A) on a

composite statement with the information required on the forms listed in the preceding sentence. **Exception:** A filer may include Form **1099–B** information on a composite form with the forms listed above. Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the following requirements in addition to the requirements listed in Section 7.01 above.

(1) All information pertaining to a particular type of payment must be located and blocked together on the form and must be separate from any information covering other types of payments included on the form. For example, if you are reporting interest and dividends, the **Form 1099–INT** information must be presented separately from the **Form 1099–DIV** information.

(2) The tax year, form number, and form name of the official IRS form for which the composite form recipient statement substitutes must be prominently displayed together in one area at the beginning of each appropriate block of information.

(3) Any information required by the official IRS forms that would otherwise be repeated in each information block is only required to be listed once in the first information block on the composite form. For example, there is no requirement to report the name of the filer in each information block. This rule does not apply to any money amounts, *e.g.*, Federal income tax withheld, or to any other information that applies to money amounts.

(4) A composite statement shall be considered an acceptable substitute only if the type of payment and the recipient's tax obligation with respect to the payment are no less clear than if each required statement were furnished separately on an official form.

.03 SUBSTITUTE STATEMENTS TO RECIPIENTS – FORMS 1098, 1098–E, 1098–T, 1099–A, 1099–B, 1099–C, 1099–G, 1099–LTC, 1099–MISC, 1099–MSA, 1099–R, 1099–S, 5498, 5498–MSA, W–2G, AND CERTAIN FORMS 1099–INT AND 1099–DIV. Statements to form recipients for Forms 1098, 1098–E, 1098-T, 1099–A, 1099–B, 1099–C, 1099–G, 1099–LTC, 1099– MISC, 1099–MSA, 1099–R, 1099–S, 5498, 5498–MSA, 1099–DIV only for section 404(k) dividends reportable under section 6047, and 1099–INT only for interest of \$600 or more made in the course of a trade or business reportable under section 6041 can be copies of the official forms or an acceptable substitute. If you do not use the official form as the form recipient statement, to be acceptable, the substitute recipient statement must meet the following requirements:

(1) The tax year, form number, and form name must be the same as the official form, and must be prominently displayed together in one area of the statement. For example, they may be shown in the upper right part of the statement.

(2) The filer's and the form recipient's identifying information required on the official IRS form must be included.

(3) Each substitute recipient statement for Forms W–2G; 1098; 1098–E; 1098–T; 1099–A; 1099–B; 1099–DIV; 1099–G (excluding state and local income tax refunds); 1099–INT; 1099–LTC; 1099– MISC (excluding fishing boat proceeds); 1099–0ID; 1099–PATR; and 1099–S must include the telephone number of a person to contact. **The telephone number must be conspicuous but may appear anywhere on the recipient statement.** Although not required, payers reporting on Forms 1099–C, 1099–MSA, 1099–R, 5498 and 5498-MSA are encouraged to furnish telephone numbers.

(4) All applicable money amounts and information, including box numbers, required to be reported to the form recipient must be titled on the form recipient statement in substantially the same manner as those on the official IRS form. The box caption "Federal income tax withheld" must be in bold face type on the form recipient statement. Exception: If you are reporting a payment as "Other income" in box 3 of Form 1099-MISC, you may substitute appropriate explanatory language for the box title. For example, for payments of accrued wages and leave to a beneficiary of a deceased employee, you might change the title of box 3 to "Beneficiary payments" or something similar. (You cannot make this change on Copy **A.**)

(5) Appropriate instructions to the form recipient, similar to those on the official IRS form, must be provided to aid in the proper reporting of the items on the form recipient's income tax return. For payments reported on Form 1099-B, the requirement to include instructions that are substantially similar to those on the official IRS form may be satisfied by providing form recipients with a single set of instructions with respect to all forms 1099-B statements required to be furnished in a calendar year. NOTE: If Federal income tax is withheld and shown on Form 1099-R or W-2G, Copy B (to be attached to the tax return) and Copy C (for recipient's/winner's records) must be furnished to the recipient. If Federal income tax is not withheld, only Copy C of Forms 1099-R and W-2G is required to be furnished. However, for Form 1099–R, instructions similar to those contained on the back of the official Copy B and Copy C of Form 1099-R must be furnished to the recipient. For convenience, you may choose to provide both Copies B and C of Form 1099–R to the recipient.

(6) The quality of carbon used to produce statements to recipients must meet the following standards:

(a) all copies must be *CLEARLY LEGIBLE;*

(b) all copies must have the capability to be photocopied;

(c) fading must not be of such a degree as to preclude legibility and the ability to photocopy. In general, black chemical transfer inks are preferred; other colors are permitted only if the above standards are met. Hot wax and cold carbon spots are *NOT* permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply.

(7) A mutual fund family may separately state on one document (*e.g.*, one piece of paper) the Form **1099–B** information for a recipient from each fund as required by Form **1099–B**. However, the gross proceeds, *etc.*, from each transaction within a fund must be separately stated. The form must contain an instruction to the recipient that each fund's amount and name, not the name of the mutual fund family, must be reported on the recipient's tax return. The form cannot contain an aggregate total of all funds.

(8) For **Form 1099–S**, you may use a Uniform Settlement Statement under the Real Estate Settlement Procedures Act of 1974 (RESPA) as the written statement to the transferor if it is conformed by includ-

ing on the statement the legend described in (12)(i) below and by designating which information on the Uniform Settlement Statement is being reported to IRS on **Form 1099–S.**

(9) For reporting state income tax withholding and state payments, states may add an additional box(es) to their recipient copies as appropriate (You cannot make this change on Copy A.)

(10) On Copy C, Form 1099–LTC, you may reverse the location of the policy-holder's name, street address, city, state, and ZIP code with the location of the insured's name, street address, city, state, and ZIP code for ease in mailing.

(11) Logos are permitted on substitute recipient statements for the forms listed in Section 7.03.

(12) Form recipient statements must contain the following legends:

(a) **Form 1098**—(i) "The information in boxes 1, 2 and 3 is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points or because you did not report this refund of interest on your return." (ii) "The amount shown may not be fully deductible by you on your Federal income tax return. Limitations based on the cost and value of the secured property may apply. In addition, you may only deduct an amount of mortgage interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person."

(b) Form 1098–E—"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest."

(c) **Form 1098–T**—"This is important tax information and is being furnished to the Internal Revenue Service."

(d) Forms 1099–A and 1099–C— "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if taxable income results from this transaction and the IRS determines that it has not been reported."

(e) Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MISC, 1099-OID, 1099-PATR, and W-2G (Copy C)—"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported." Copy B of Form W-2G must state "This information is being furnished to the Internal Revenue Service. Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return."

(f) Form 1099–LTC, Copy B— "This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported." Copy C—"Copy C is provided to you for information only. Only the policyholder is required to report this information on a tax return."

(g) **Form 1099–MSA**—"This information is being furnished to the Internal Revenue Service."

(h) Form 1099–R, Copy B—"Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return." "This information is being furnished to the Internal Revenue Service." Copy C—"This information is being furnished to the Internal Revenue Service."

(i) **Form 1099–S**—"This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this item is required to be reported and the IRS determines that it has not been reported."

(j) Form 5498—"This information is being furnished to the Internal Revenue Service." Note: If you do not furnish another statement to the participant because no contributions were made for the year, the statement of the fair market value of the account must contain this legend and a designation of which information is being furnished to the Internal Revenue Service.

(k) **Form 5498–MSA**—"The information in boxes 1 through 5 is being furnished to the Internal Revenue Service."

.04 COMPOSITE SUBSTITUTE STATEMENT – FORMS SPECIFIED IN 7.03 ONLY.—A composite form recipient statement for forms specified in 7.03 is permitted when one filer is reporting more than one type of payment during a calendar year to the same form recipient. A composite statement is not allowable for a combination of forms listed in 7.01 and forms listed in 7.03 except that a filer may report Form 1099-B information on a composite form with the forms listed in 7.01 as described in 7.02. In addition, royalties reported on Form 1099-MISC or 1099-S may be reported on a composite form only with forms listed in 7.01. Although the composite form recipient statement may be on one sheet, the format of the composite form recipient statement must satisfy the requirements listed in 7.02 above in addition to the requirements specified in 7.03. A composite statement of Forms 1098 and 1099-INT (for interest reportable under section 6049) IS NOT ALLOW-ABLE.

PART B-SPECIFICATIONS FOR SUBSTITUTE FORMS TO BE FILED WITH IRS (EXCEPT Form W-2G)

SEC. 1. GENERAL

.01 The following specifications prescribe the format requirements for Forms 1096 and Copy A of Forms 1098, 1099, and 5498. (See Part C for Form W–2G specifications.)

.02 The form identifying number (*e.g.*, 9191 for **Form 1099–DIV**) must be printed in nonreflective black carbonbased ink in print positions 15 through 19 using an OCR A font. The check boxes located to the right of the form identifying number must be 10-point boxes, the void check box is in print position 25 and the corrected check box in position 33. These measurements are from the left edge of the paper, not including the perforated strip. SEC. 2. SPECIEANCIONS FOR FORM 1096 AND COPY A OF FORMS 1098, 1099 AND 5498

.01 The substitute form must be an exact replica of the official IRS form with respect to layout and content. **NOTE:** To determine the correct form measurements, see Exhibits A through T at the end of this publication. Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Use of chemical transfer paper for Copy A is acceptable. The Government Printing Office (GPO) symbol must be deleted.

.02 Color and quality of paper for Copy A (cut sheets and continuous pinfeed forms) as specified by JCP Code 0-25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond produced in accordance with the following specifications:

NOTE: Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.

(1)	Acidity: Ph value, average,
	not less than 4.5
(2)	Basis Weight 17 3 22 500
	cut sheets 18–20
	Metric equivalent— g/m^2 75
	A Tolerance of ± 5 pct. shall
	be allowed.
(3)	Stiffness: Average, each
. ,	direction, not less than—
	milligrams 50
(4)	Tearing strength: Average,
. ,	each direction, not less than—
	grams
(5)	Opacity: Average, not less
	than—percent
(6)	Thickness: Average—inch—
	0.0038
	Metric equivalent—mm—0.097
	A tolerance of +0.0005 inch
	(0.0127 mm) shall be allowed.
	Paper shall not vary more than
	0.0004 inch (0.0102 mm) from
	one edge to the other.
(7)	Porosity: Average, not less
	than—seconds 10

(8) Finish (smoothness): Average, each side—seconds 20–55 For information only, the Sheffield equivalent units 170–100 (9) Dirt: Average, each side, not to exceed—parts per

1098, 1099, 5498 and the printing on Form 1096 above the statement: "Please return this entire page to the Internal **Revenue Service.** Photocopies are NOT acceptable." must be in red OCR dropout ink, Flint J-6983 (formerly Sinclair-Valentine) or an exact match, except for the 4-digit form identifying numbers, which must be printed in non-reflective carbon-based black ink. The shaded areas of any substitute form should generally correspond to that present on the official form. All printing including and below the Form 1096 statement may be in any shade or tone of black ink. Black ink should only appear on the lower portion of the reverse side of Form 1096 where it would not bleed through and interfere with scanning. NOTE: The instructions on the back of Form 1096, which include filing addresses, must be printed. The instructions to filers printed on the back of the copy designated for the Payer, Recipient for Form 1098 and 1098-E, Lender for Form 1099-A, Creditor for Form 1099-C, Filer for Form 1098-T and 1099-S, or Trustee or Issuer for Forms 5498 and Form 5498-MSA, may be printed in any ink color or tone. Separation between fields must be 0.1 inch. Other than the Form 1099-R, the numbered captions are printed as a solid with no shaded background. Other printing requirements are discussed below.

OCR Specifications

The contractor must have or initiate a quality control program to assure OCR ink density. In addition, the contractor must have access to either a MacBeth PCM-II tester or a Kidder 082A tester to evaluate the ink at regular intervals throughout a shift.

Paper and Ink

Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink used must not have a reflectance greater than 15%. These readings are based on requirements of the "Scan-Optics Series 9000" Optical Scanner using Flint Ink (Formerly known as Sinclair – Valentine J–6983 red ink) or equal.

MacBeth PCM II Tester

The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the "C" scale must range from .01 minimum to .06 maximum.

Kidder 082A Tester

The tested Print Contrast Signal (PCS) values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%, sensitivity must be set at one (1).

Alternative Tester

If an alternative tester is used it must be approved by the Government so that tested (PCS) values can be established with this equipment. Approval may be obtained by writing to the following address:

> Commissioner of Internal Revenue Attn: HR:F:P:P Room 1237 Tax Forms Procurement Analyst 1111 Constitution Avenue, NW Washington, DC 20224

.04 Typography – Type must be substantially identical in size and shape with corresponding type on the official form. All rules are either ½-point or ¾-point. Rules must be identical to that on the official IRS form. NOTE: The form identifying number must be nonreflective carbon-based black ink in OCR A Font.

.05 Dimension - Three Forms 1098, 1099, or 5498 (Copy A) are contained on a single page, except Form 1099-R, which contains two documents per page, which is 8 inches wide (exclusive of any snap-stubs and/or pinfeed holes) by 11 inches deep. There is a .33 inch top margin from the top of the corrected box, and there is a .25 inch right margin. There is a 1/32" (0.0313") tolerance for the right margin. These measurements are constant for all Forms 1098, 1099 and 5498. The measurements will be shown only once in the exhibit section of this publication, on the Form 1098. Exceptions to these measurements will be shown on the remainder of exhibits. If the right and top margins are properly aligned, the left margin for all forms will be correct. All margins must be free of all printing. See Exhibits A through T in this publication for the correct form measurements.

.06 The depth of the individual trim size of each form on a page must be the same as that of the official form (3 $\frac{2}{3}$ inches, except 5 $\frac{1}{2}$ inches for Form 1099–R).

.07 The words "For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 *Instructions for Forms 1099, 1098, 5498, and* W-2G" *must* be printed on Copy A. The words "For more information and the Paperwork Reduction Act Notice, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G" *must* be printed on Form 1096.

.08 The OMB Number *must* be printed on Copies A and Form 1096 in the same location as that on the official form.

.09 Privately printed continuous substitute forms (Copy A) must be perforated at each 11" (3 per page, or 2 per page for 1099–R) page depth. No perforations are allowed between the $3-2/_3$ " forms (or $5-1/_2$ " for Form 1099–R) on a single copy page of Copy A.

.10 The words "Do NOT Cut or Separate Forms on This Page" must be printed in red dropout ink (as required by form specifications) between the three forms, or two forms for Forms 1099–R. NOTE: Perforations are required between all the other individual copies (Copies B and C, and Copies 1 and 2 for Form 1099–R and Form 1099–MISC, and Copy D for Form 1099–R) included in the set.

.11 Chemical transfer paper is permitted for Copy A only if the following standards are met:

(1) Only chemically backed paper is acceptable for Copy A.

(2) Carbon coated forms are not permitted. Front and back chemically treated paper cannot be processed properly by machine.

(3) Chemically transferred images must be black in color.

.12 Hot wax and cold carbon spots are NOT permitted for Copy A. Interleaved carbon should be black and must be of good quality to assure legibility of information on all copies to preclude smudging. All copies must be CLEARLY LEG-IBLE. Fading must not be of such a degree as to preclude legibility.

.13 Printer's symbol—The GPO symbol must not be printed on substitute Copy A. Instead, the employer identifica-

tion number (EIN) of the forms printer must be entered in the bottom margin on the face of each individual form of Copy A, or the bottom margin on the reverse side of each Form 1096. THE FORM MUST NOT CONTAIN THE STATE-MENT "IRS APPROVED."

.14 A postal indicia may be used if it meets the following criteria: a) it is printed in the OCR ink color prescribed for the form; and b) no part of the indicia is within 1 print position of the scannable area.

.15 The Catalog Number (Cat. No.) shown on the 1998 forms is used for IRS distribution purposes and need not be printed on any substitute forms.

PART C. SPECIEATCIONS FOR SUBSTITUTE FORMS W-2G TO BE FILED WITH IRS

SEC. 1. GENERAL

.01 The following specifications prescribe the format requirements for **Form W–2G**—COPY A ONLY.

.02 A filer may file a substitute Form W-2G with the IRS (hereinafter referred to as "substitute Copy A"). The substitute form (filed with the IRS) must be an exact replica of the official form with respect to layout and contents.

SEC. 2. SPECIFARCIONS FOR COPY A OF FORMS W-2G

.01 Color and Quality of Paper—Paper for Copy A must be white chemical wood bond, or equivalent, 20 pound (basis 17 3 22–500), plus or minus 5 percent. The paper must consist substantially of bleached chemical wood pulp and be free from unbleached or ground wood pulp or recycled printed paper. It also must be suitably sized to accept ink without feathering.

.02 Color and Quality of Ink—All printing must be in a high quality nongloss black ink. Bar codes should be free from picks and voids.

.03 Typography—The type must be substantially identical in size and shape with that on the official form. All rules on the document are either $\frac{1}{2}$ point (.007 inch), 1 point (0.015 inch), or 3 point (0.045). Vertical rules must be parallel to the left edge of the document; horizontal rules, to the top edge.

.04 Dimensions—The official form is 8 inches wide x 3-²/₃ inches deep, exclusive of a ²/₃ inch snap stub on the left side of the form. The snap feature is not required on substitutes. The top and right margins must be 1/4 inch plus or minus .0313. If the top and right margins are properly aligned, the left margin for all forms will be correct. All margins must be free of any printing. If the substitute forms are in continuous or strip form, they must be burst and stripped to conform to the size specified for a single form.

(1) The width of a substitute Copy A must be 8 inches. The left margin must be free of all printing other than that shown on the official form.

(2) The depth of a substitute Copy A must be $3-\frac{2}{3}$ inches.

.05 Hot wax and cold carbon spots are not permitted on any of the internal form plies. These spots are permitted on the back of a mailer top envelope ply. Interleaved carbons, if used, should be black and of good quality to preclude smudging.

.06 Printer's Symbol-The Government Printing Office (GPO) symbol must not be printed on substitute Forms W-2G. Instead the employer identification number (EIN) of the forms printer must be printed in the bottom margin on the face of each individual form of Copy A of such substitute forms. The form must not contain the statement "IRS approved."

.07 The Catalog Number (Cat. No.) shown on the 1998 Form W-2G is used for IRS distribution purposes and need not be printed on any substitute forms.

TIONS FOR FORMS 1098, 1099, ticipant"; Copy C "For Trustee or Is-5498, AND W-2G

SEC. 1. OTHER COPIES

.01 Copies B, C, and in some cases D, 1, and 2, are included in the official assembly for the convenience of the filer. There is no legal requirement that privately printed substitute forms include all these copies. Copies B, and in some cases Copies C, will satisfy the requirement of the law and regulations concerning the statement of information that is required to be furnished to the form recipient. NOTE: If an amount of Federal income tax withheld is shown on Form W-2G or 1099–R, Copy B (to be attached to the tax return) and Copy C must be furnished to the recipient. Copy D (Forms 1099-R and W-2G) may be desired as a filer record copy. Only Copy A should be filed with the IRS.

.02 Arrangement of Assembly- The parts of the assembly must be arranged, from top to bottom, as follows: (a) All forms-Copy A "For Internal Revenue Service Center." (b) Form 1098 - Copy B "For Payer"; Copy C "For Recipient." (c) Form 1098-E - Copy B "For Borrower"; Copy C "For Recipient." (d) Form 1098-T – Copy B "For Student"; Copy C "For Filer." (e) Form 1099-A - Copy B "For Borrower"; Copy C "For Lender."(f) Forms 1099-B, 1099-DIV, 1099-G, 1099-INT, 1099-MSA, 1099-OID, and 1099-PATR - Copy B "For Recipient"; Copy C "For Payer." (g) Form 1099-C -Copy B "For Debtor"; Copy C "For Creditor." (h) Form 1099-LTC - Copy B "For Policyholder"; Copy C "For Insured" and Copy D "For Payer." (i) Form 1099-MISC - Copy 1 "For State Tax Department"; Copy B "For Recipient"; Copy 2 "To be filed with recipient's state income tax return, when required."; Copy C "For Payer." (j) Form 1099-R - Copy 1 "For State, City, or Local Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 4, attach this copy to your return."; Copy C "For Recipient's Records"; Copy 2 "File this copy with your state, city, or local income tax return, when required."; Copy D "For Payer." (k) Form 1099-S copy B "For Transferor"; Copy C "For PART D. ADDITIONAL INSTRUC-Filer."(1) Form 5498 - Copy B "For Parsuer."(m) Form 5498-MSA - Copy B "For Participant"; Copy C "For Trustee." (n) Form W-2G - Copy 1 "For State Tax Department"; Copy B "Report this income on your Federal tax return. If this form shows Federal income tax withheld in box 2, attach this copy to your return." Copy C "For Winner's Records"; Copy 2 "Attach this copy to your state income tax return, if required."; Copy D "For Payer."

> .03 Perforations are required between forms on all copies except Copy A to enable the separation of individual forms. Copy A of Form W-2G may be perforated.

SEC. 2. OMB REQUIREMENTS

.01 Office of Management and Budget (OMB) Requirements for Substitute Forms-Public Law 96-511 requires that : (1) OMB approve Internal Revenue Service tax forms, (2) each form show (in the upper right corner) the OMB approval number, and (3) the form (or its instructions) state why IRS is collecting the information, how it will be used and whether it must be given to IRS. The official IRS forms or instructions contain this information and any substitute must contain it also.

.02 The OMB requirements for substitute IRS forms are:

(1) All substitute forms, including substitute statements to recipients, must show the OMB number as it appears on the official IRS form:

(2) For Copy A, the OMB number must appear exactly as shown on the official IRS form;

(3) For any copy other than Copy A, the OMB number must use one of the following formats:

(a) OMB No. XXXX–XXXX

(preferred) or;

(b) OMB # XXXX-XXXX.

(4) All substitute forms (Copy A only) must state "For Paperwork Reduction Act Notice, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G."

.03 The official OMB numbers may be obtained from the official IRS printed forms, and are also shown on the forms in the exhibits.

SEC 3. REPRODUCIBLE COPIES

.01 As of April 30, 1996, IRS discontinued taking orders for reproducible and information copies of federal tax materials. However, there are several new options available to obtain federal tax material. The new options are:

(1) Internal Revenue Information Services (IRIS)-IRIS is housed within FedWorld, known also as the Electronic Marketplace of U.S. Government Information. IRIS at FedWorld can be reached by:

(a) Modem (dial up) at 703-321-8020,

(b) by Internet - Telnet to iris.irs.ustreas.gov

(c) by File Transfer Protocol (FTP) connect to - ftp.irs.ustreas.gov

(d) or by World Wide Web – http://www.irs.ustreas.gov

(2) **IRS Federal Tax Forms CD-ROM**—The IRS also offers an alternative to downloading electronic files from IRIS and provides current and prior-year access to tax forms and instructions through it's Federal Tax Forms CD-ROM. First offered during 1994, the CD will again be available for the upcoming filing season. For system requirements and to order the 1998 Federal Tax Forms CD-ROM contact the Government Printing Office's (GPO's) Superintendent of Documents either:

(a) by telephone 202-512-1800; or

(b) electronically through GPO's Web Site at http://www.access.gpo.gov/ su_docs (3) Government Printing Office Superintendent of Documents Bookstores—The Government Printing Office Superintendent of Documents Bookstores also sell individual copies of tax forms, instructions and publications. Call 202-512-1800 to find the bookstore nearest to you.

.02 Forms 1096, 1098, 1099 series, and 5498 series are provided electronically on the IRS home page, IRIS bulletin board system, and on the Federal Tax Forms CD-ROM, but **CANNOT** be used for filing with IRS when printed from a conventional printer. These forms contain drop-out ink requirements as described in Part B, Section 2 of this publication.

SEC. 4. EFFECT ON OTHER REVENUE PROCEDURES

Revenue Procedure 97–32, 1997–27 I.R.B. 9, covering paper returns and statements for payments made during the 1997 calendar year is hereby superseded. Revenue Procedure 97–32A, Addendum to Revenue Procedure 97–32, 1997–27 I.R.B. 9 which provides the Rules and Specifications for Private Printing of Forms 1096, 1099 Series, 5498 and W–2G is hereby superseded.

Exhibit A

^	.65" .33"	.50"	
8181		ECTED 4.65"	
RECIPIENT'S/LENDER'S name, addres	s, and telephone number	OMB No. 1545-0901	Mortgage Interest Statement
RECIPIENT'S Federal identification no.	PAYER'S social security number	Mortgage interest received from payer(s)/borrower(s) 2.80" Points paid on purchase of principal residence	Copy A For ^{.25} Internal Revenue Service Center
Street address (including apt. no.)	3.40"	\$ 8 Refund of overpaid interest	File with Form 1096. – For Paperwork Reduction Act
City, state, and ZIP code		\$ 4 2.83"	Notice and instructions for completing this form, see the 1998 Instructions for
Account number (optional)			Forms 1099, 1098, 5498, and W-2G.
Form TU98		at. No. 14402K Department of the Treasury	- Internal Revenue Service
◀── 7.25" ──			
<		ECTED 8.00"	
RECIPIENT'S/LENDER'S name, addre		OMB No. 1545-0901	Mortgage Interest Statement
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s) \$	Copy A
PAYER'S/BORROWER'S name		Points paid on purchase of principal residence	For Internal Revenue Service Center File with Form 1096. For Paperwork
Street address (including apt. no.)		Refund of overpaid interest	Reduction Act Notice and instructions for
City, state, and ZIP code Account number (optional)		-	completing this form, see the 1998 Instructions for Forms 1099, 1098,
Form 1098	<u> </u>	Department of the Traceury	5498, and W-2G.
11	00" Do NOT Cut or Se	at. No. 14402K Department of the Treasury	- Internal Revenue Service
8181 RECIPIENT'S/LENDER'S name, addre		OMB No. 1545-0901	Mortgage Interest Statement
RECIPIENT'S Federal identification no.	PAYER'S social security number	1 Mortgage interest received from payer(s)/borrower(s)	Сору А
PAYER'S/BORROWER'S name		S Points paid on purchase of principal residence S	For Internal Revenue Service Center File with Form 1096. For Paperwork
Street address (including apt. no.) City, state, and ZIP code		3 Refund of overpaid interest \$	Reduction Act Notice and instructions for
Account number (optional)		-	completing this form, see the 1998 Instructions for Forms 1099, 1098,
Form 1098		Cat. No. 14402K Department of the Treasury	5498, and W-2G.
	*	Sopartion of the House	

Exhibit B

RECIPIENT'S/LENDER'S name, addre	ess, and telephone number		OMB No. 1545- 1998 Form 1098-	Studen Loan Interes Statemen
RECIPIENT'S Federal identification no.	BORROWER'S social security numb	per 1 Student loa	n interest received	Сору
BORROWER'S name			2.00	Internal Revenue
	3.40"	▶		Service Cente File with Form 1096
Street address (including apt. no.)				For Paperwoo Reduction Act Notic
City, state, and ZIP code	· · · · · · · · · · · · · · · · · · ·	2.8	33"	and instructions for completing th form, see th
Account number (optional)				1998 Instructions for Forms 1099, 109 5498, and W-20
Form 1098-E		Cat. No. 25088U	Department of	the Treasury - Internal Revenue Service
RECIPIENT'S/LENDER'S name, addre			OMB No. 1545-	Studer Loan Interes Statemer
RECIPIENT'S Federal identification no.	BORROWER'S social security numb	per 1 Student loa	in interest received	Сору
BORROWER'S name				Internal Revenu Service Cente File with Form 109
Street address (including apt. no.)		_		For Paperwo Reduction Act Notic
City, state, and ZIP code				and instructions f completing th form, see th
Account number (optional)				1998 Instructions f Forms 1099, 109 5498, and W-20
Form 1098-E		Cat. No. 25088U	Department of	the Treasury - Internal Revenue Servic
8282 RECIPIENT'S/LENDER'S name, addre		Separate Forms	on This Page OMB No. 1545-	
			19 98 Form 1098 -	otatemen
RECIPIENT'S Federal identification no.	BORROWER'S social security numb	er 1 Student loa \$	n interest received	Сору
BORROWER'S name	···			Internal Revenu Service Center File with Form 109
Street address (including apt. no.)		-		For Paperwo Reduction Act Notic
				and instructions f
City, state, and ZIP code				completing the form, see the form of the f
City, state, and ZIP code Account number (optional)				

Exhibit C

	3 No. 1545-1574	OMB No.	TED	ode, and telephone number	state,	B3B3 street address, city, s
Tuitio						
Payment Statemen	1998	- 19	2			
Statemen		▶ "○	1.4"			
Com	orm 1098-T	Form 1		IT'S social security number	- ST	identification no.
Copy / Fo				To social security number		loeitinoation no.
Internal Revenu Service Center						me
File with Form 1090				3.40"		
For Paperwo Reduction Act Notic						(including apt. no.)
and instructions for completing th		2.80"				ZIP code
form, see th 1998 Instructions fo						(
Forms 1099, 109 5498, and W-20	Check if a graduate student		Check if at least half-time student .			r (optional)
Internal Revenue Servic	partment of the Treasury -	Departme	No. 25087J	Ca		
		is Page	rate Forms on Thi	Do NOT Cut or Sep		
	B No. 1545-1574]	6363
Tuitio	B NO. 1545-1574	UMB NO.	I	ode, and telephone number	state,	street address, city, s
Payment	1998					
Statemen	1930	19	2			
	orm 1098-T	Form 1				
Сору				IT'S social security number	ST	identification no.
Fo Internal Revenu			<u> </u>		<u> </u>	me
Service Cente File with Form 109						
For Paperwo						(including apt. no.)
Reduction Act Notic and instructions f						71D I-
completing th form, see th						ZIP code
1998 Instructions f Forms 1099, 109	Check if a graduate	4 Chec	3 Check if at least			er (optional)
5498, and W-26	student		half-time student .			
Internal Revenue Servi	partment of the Treasury -		No. 25087J			
		is rage	rate Forms on Th	Do NOT Cut or Se		
					ſ	6363
	B No. 1545-1574	OMB No.	1	ode, and telephone number	state,	
Tuitio						
Payment Statemer	1998	19	2			
Statemen			-			
	orm 1098-T	Form 1		ITIC applied approvide and the	1 67	Ide Manual Comme
Copy				NT'S social security number	ST	identification no.
Internal Revenu Service Cento		_			-L	me
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and instructions f						ZIP code
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Exhibit D

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Exhibit E

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Exhibit F

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Exhibit G

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Exhibit H

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Exhibit I

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Exhibit J

		CTED			
	OMB No. 1545-1519	1 Gross long-term care benefits paid	lephone no.	state, ZIP code, and te	ER'S name, street address, city,
ng-Term Care an		\$			
Accelerated Deat		2 Accelerated death benefits paid			
Benefit	Form 1099-LTC	\$			
Сору	INSURED'S social security no.	3 Check one:	ntification number	POLICYHOLDER'S iden	R'S Federal identification number
Fo Internal Revenu	1.40	INSURED'S name			CYHOLDER'S name
Service Cente File with Form 109				3.40" -	· · · · · · · · · · · · · · · · · · ·
For Paperwoi		Street address (including apt.		- Marine -	t address (including apt. no.)
Reduction Act Notic and instructions for	30"	City, state, and ZIP code			state, and ZIP code
completing th form, see th		City, state, and ZIP Code			
1998 Instructions fo Forms 1099, 109 5498, and W-20	Terminally Date certified	4 (optional) Chronically III			unt number (optional)
Internal Revenue Servic	Department of the Treasury -	t. No. 23021Z	Ca		1099-LTC
ng-Term Care an		1 Gross long-term care benefits paid \$ 2 Accelerated death	CORREC	VOID [9393 R'S name, street address, city,
Accelerated Deat Benefit	Form 1099-LTC	benefits paid			
Сору	INSURED'S social security no.	\$ 3 Check one:	itification number	POLICYHOLDER'S iden	R'S Federal identification number
Fo		Per Reimbursed diem amount			CYHOLDER'S name
Internal Revenu Service Cente File with Form 1096		INSORED'S name			
For Paperwoo Reduction Act Notic	no.)	Street address (including apt.		10024	t address (including apt. no.)
and instructions for completing th form, see th		City, state, and ZIP code			state, and ZIP code
1998 Instructions fo Forms 1099, 109 5498, and W-20	Terminally Date certified	4 (optional) Chronically II			unt number (optional)
	Department of the Treasury -	t. No. 23021Z	Cat		1099-LTC
Internal Revenue Servic					
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Internal Revenue Servic	age				9393
Internal Revenue Servic	Age OMB No. 1545-1519				9393 R'S name, street address, city,
ng-Term Care and	ОМВ No. 1545-1519 Ҁ](©) Д Q Lor	TED 1 Gross long-term care			
Internal Revenue Servic ng-Term Care and Accelerated Deat Benefit	ОМВ No. 1545-1519	CTED 1 Gross long-term care benefits paid \$ 2 Accelerated death benefits paid			
ng-Term Care and Accelerated Deatl Benefit	ОМВ No. 1545-1519 Ҁ](©) Д Q Lor	CTED 1 Gross long-term care benefits paid \$ 2 Accelerated death	CORREC		
ng-Term Care and Accelerated Deatl Benefit Copy /	OMB No. 1545-1519	CTED 1 Gross long-term care benefits paid \$ 2 Accelerated death benefits paid \$	CORREC	VOID [R'S name, street address, city, :
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ng-Term Care an Accelerated Deat Benefit Copy / Fo Internal Revenu Service Cente File with Form 1090 For Paperwor	OMB No. 1545-1519	CTED 1 Gross long-term care benefits paid \$ 2 Accelerated death benefits paid \$ 3 Check one: Per Reimbursed amount	CORREC	VOID [R'S name, street address, city, : R'S Federal identification number
ng-Term Care and	OMB No. 1545-1519	CTED 1 Gross long-term care benefits paid \$ 2 Accelerated death benefits paid \$ 3 Check one: Per Reimbursed diem Reimbursed amount INSURED'S name	CORREC	VOID [R'S name, street address, city, : R'S Federal identification number CYHOLDER'S name

Exhibit K

			ECTED			
PAYER'S name, street address, city,	state, ZIP code, and te	elephone no.	1 Rents	OMB No. 1545-0115]	
			1.4"			
			2 Royalties		1 1	Miscellaneou
			\$	1998	.	Incom
			3 Other income			moom
			\$	Form 1099-MISC		
PAYER'S Federal identification number	DECIDIENT'S identifi	- ties sumbor			<u> </u>	1
PAYER'S rederar identification number	RECIPIENT'S identific	cation number		5 Fishing boat proce	ieds	Сору
	L		\$	\$		F
RECIPIENT'S name			6 Medical and health care payment	ts 7 Nonemployee comp	ensation	Internal Revenu
			\$	\$		Service Cente
			8 Substitute payments in lieu of			File with Form 109
Street address (including apt. no.)			dividends or interest	\$5,000 or more of co products to a buyer	onsumer	For Paperwo
			\$	(recipient) for resale	•	Reduction Act Notic
City, state, and ZIP code			10 Crop insurance proceeds	11 State income tax y		and instructions for
			¢	\$	11010-0-0	completing th form, see th
Account number (optional)		2nd TIN No	Φ ot. 12 State/Payer's state number			1998 Instructions for
▲ 2.8" —			R. 12 State/Payer S State number			Forms 1099, 109
				\$ 4.1" -		5498, and W-2
form 1099-MISC		.60"	Cat. No. 14425J	Department of the T	reasury -	Internal Revenue Servic
9595 PAYER'S name, street address, city, s	VOID [CORRI	ECTED 1 Rents	OMB No. 1545-0115]	*
			\$			
			2 Royalties		1	Miscellaneou
			\$	1998	·	
			3 Other income			Incom
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			\$	Form 1099-MISC		
PAYER'S Federal identification number	RECIPIENT'S identific	cation number		5 Fishing boat proce	eds	Сору
	L		\$	\$		Fo
RECIPIENT'S name			6 Medical and health care payment: \$	s 7 Nonemployee comp	ensation	Internal Revenu Service Center
			8 Substitute payments in lieu of	9 Payer made direct sa	lae of	File with Form 109
Street address (including apt. no.)			dividends or interest	\$5,000 or more of co		
anoor address (moreanity aper men			•	products to a buyer	۔ ۲٦	For Paperwork Reduction Act Notic
City, state, and ZIP code			\$	(recipient) for resale		and instructions for
City, state, and Zir Code			10 Crop insurance proceeds	11 State income tax w	vithhela	completing th
			\$	\$		form, see th 1998 Instructions for
Account number (optional)		2nd TIN No	t. 12 State/Payer's state number	13	- I	Forms 1099, 109
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orm 1099-MISC			Cat. No. 14425J			Internal Revenue Servic
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	VOID [CORRE	eparate Forms on This F ECTED 1 Rents 2 Royalties 3 Other income 4 Federal income tax withheld 4 Federal income tax withheld 5 6 Medical and health care payments 5 8 Substitute payments in lieu of dividends or interest 5 10 Crop insurance proceeds	OMB No. 1545-0115 OMB No. 1545-0115 OMB No. 1545-0115 OMB No. 1545-0115 S Payer made direct sal S 7 Nonemployee competing S 7 Nonemployee competing S 9 Payer made direct sal \$5,000 or more of co products to a buyer (recipient) for resale 11 State income tax w	eds ensation les of insumer ►	Copy of For Internal Revenu Service Center File with Form 1096 For Paperwor Reduction Act Notic and instructions for completing thi
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Exhibit L

		CTED		
	OMB No. 1545-1517		state, and ZIP code	PAYER'S name, street address, city,
Distributions From Medical Saving Account	1998			
	Form 1099-MSA			
Сору	2 Earnings on excess contributions	1 Gross distribution	RECIPIENT'S identification number	PAYER'S Federal identification number
Internal Revenu	\$ 1.40 [*]	1 .40" ──►		
Service Cente		3 Distribution code	0.401	RECIPIENT'S name
File with Form 109			3.40"	Street address (including apt. no.)
For Paperwo Reduction Act Notic and instructions for completing th		-		City, state, and ZIP code
form, see th				
1998 Instructions f Forms 1099, 109	3.85" ———	┫		Account number (optional)
5498, and W-20				
ury - Internal Revenue Servi	Department of the Treas	at. No. 23114L	G	Form 1099-MSA
	age	Parate Forms on This P		9494
	OMB No. 1545-1517		state, and ZIP code	PAYER'S name, street address, city,
Distributions From				
Medical Saving	1998			
Account	1000			
	Form 1099-MSA			
Сору	2 Earnings on excess contributions	1 Gross distribution	RECIPIENT'S identification number	PAYER'S Federal identification number
Fo		¢		
Internal Revenu Service Cente	\$	\$ 3 Distribution code		RECIPIENT'S name
File with Form 109				
For Paperwo Reduction Act Notic				Street address (including apt. no.)
and instructions f				City, state, and ZIP code
completing th form, see th				Account number (optional)
completing th form, see th 1998 Instructions fo Forms 1099, 109				
completing th form, see th 1998 Instructions f Forms 1099, 109 5498, and W-20	Development of the Trees			1000_MSA
completing th form, see th 1998 Instructions fr Forms 1099, 109 5498, and W-24		at. No. 23114L		Form 1099-MSA
completing th form, see th 1998 Instructions f Forms 1099, 109 5498, and W-20		at. No. 23114L parate Forms on This P		Form 1099-MSA
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Exhibit M

9696 PAYER'S name, street address, city,			1 Original issue discount	OMB No. 1545-0117	
PATER S hame, street address, city, a	state, ZIF CODE, and tele	phone no.	for 1998	OMB 140. 1545-0117	
			 1.4" 	4000	Original Issu
			2 Other periodic interest	1998	Discour
				- 1000 010	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	\$ 3 Early withdrawal penalty	Form 1099-OID 4 Federal income tax withh	eld Copy
			\$	\$	Fi Fi
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Street address (including apt. no.)					For Paperwo Reduction Act Notic and instructions f
City, state, and ZIP code					completing th form, see th 1998 Instructions for Forms 1099, 109
Account number (optional)		2nd TIN Not.		A 4 U	5498, and W-2
◀──── 2.8" ─				4.1" ////////////////////////////////////	
ግዜግዜ PAYER'S name, street address, city,	VOID state, ZIP code, and tele	CORREC	CTED 1 Original issue discount for 1998	OMB No. 1545-0117	
			\$ 2 Other periodic interest	1998	Original Issu Discour
			¢	Form 1099-OID	
PAYER'S Federal identification number	RECIPIENT'S identifica	ation number	3 Early withdrawal penalty	4 Federal income tax withh	eid Copy
·····			\$	\$	F
RECIPIENT'S name			5 Description		Internal Revenu Service Cent File with Form 109 For Paperwo
Street address (including apt. no.) City, state, and ZIP code					Reduction Act Noti and instructions for completing the
ony, state, and zin code					form, see t 1998 Instructions f
Account number (optional)		2nd TIN Not.			Forms 1099, 109 5498, and W-2
Form 1099-OID		Ca	t. No. 14421R	Department of the Treas	ury - Internal Revenue Servi
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9696		1			
9696 PAYER'S name, street address, city,		1	1 Original issue discount for 1998	OMB No. 1545-0117	
		1	1 Original issue discount for 1998		Original Issu
		1	1 Original issue discount	OMB No. 1545-0117	Original Issu Discour
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		ephone no.	1 Original issue discount for 1998 2 Other periodic interest 3 Early withdrawal penalty	Form 1099-OID 4 Federal income tax withh	Discour eld Copy
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Exhibit N

	0140 11 4545 0440		ORRE		9797
Taxat	OMB No. 1545-0118	ge dividends	I	nate, ZIP code, and telep	YER'S name, street address, city,
Distributio		1.4"			
Received Fro	1998	ronage distributions			
			Ļ		
Cooperativ	Form 1099-PATR	retain allocations			
Сору		income tax withheld		RECIPIENT'S Identificat	YER'S Federal identification number
F					
Internal Reven		ion of nonqualified			CIPIENT'S name
Service Cen File with Form 10		ind retain allocations			
For Paperw					
Reduction Act Not	7 Investment credit				eet address (including apt. no.)
and instructions	\$				
completing t form, see	9 Patron's AMT adjustment	oportunity credit			y, state, and ZIP code
1998 Instructions	\$				
Forms 1099, 10 5498, and W-2			TIN Not.		count number (optional)
0-100, anu 10-2	l.1"	Z			2.8" —
Internal Revenue Con	Department of the Treasury -	5F	Cat		1099-PATR
	OMB No. 1545-0118	ge dividends		VOID	9797 YER'S name, street address, city,
Taxab	CITE 110, 1040-0110	90 01100103	e no.		. E. O Hame, street address, city, s
Distributio	4000	ronage distributions	ľ		
Received Fro	1998				
Cooperative		retain allocations	Γ		
	Form 1099-PATR				
Сору		income tax withheld	umber	RECIPIENT'S identificat	YER'S Federal identification number
Internal Reven Service Cent File with Form 10		ion of nonqualified ind retain allocations			CIPIENT'S name
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and instructions	\$				
completing t form, see	9 Patron's AMT adjustment	oportunity credit			y, state, and ZIP code
1998 Instructions	\$				
Forms 1099, 10 5498, and W-2			TIN Not.		count number (optional)
Internal Revenue Serv		orms on This P	ORRE		1099-PATR 9797
Taxab	OMB No. 1545-0118	ge dividends	e no.	tate, ZIP code, and telep	YER'S name, street address, city,
Distribution Received Fro	1998	ronage distributions			
Cooperative		retain allocations	-		
	Form 1099-PATR				
Сору		income tax withheld	umber .	RECIPIENT'S identificati	YER'S Federal identification number
		ion of nonqualified and retain allocations			CIPIENT'S name
Internal Reven Service Cent File with Form 10					
Internal Reven Service Cent File with Form 10 For Paperw Reduction Act Not	7 Investment credit	, t			eet address (including apt. no.)
Internal Reven Service Cent File with Form 10 For Paperw Reduction Act Not and instructions completing t form, see	9 Patron's AMT adjustment	oportunity credit			eet address (including apt. no.) y, state, and ZIP code
F Internal Reven Service Cent File with Form 10 For Paperw Reduction Act Not and instructions completing t form, see 1998 Instructions Forms 1099, 10	\$	oportunity credit			

Exhibit O

Γ	PAYER'S name street add	ress,	city,	, state, a	and ZIP	code	1	Gross distribu	tion	ОМ	B No. 1545-0119] [Distributions Fro
								<u> </u>		1		Pe	ensions, Annuitie Retirement
							\$			-	1998		Profit-Shari
	4.5"						28	a Taxable amou	int				Plans, IRA Insuran
	4.0						\$			Fr	orm 1099-R		Contracts, et
							21	b Taxable amou			Total		- 1.25" - Copy
	PAYER'S Federal identificati number	on		ECIPIEN Imber	T'S iden	tification	3	not determine Capital gain (in box 2a)	included	4	2.65" distributio Federal income withheld		F Internal Revenu Service Cent
RECIPIENT'S name						\$			\$			File with Form 109	
RECIPIENT'S name							5 \$	Employee con or insurance p		\$	Net unrealized appreciation in employer's sec		For Paperwo Reduction A Notice ar instructions f
	Street address (including apt. no.)					7	Distribution code — 1.0" —	IRA/ SEP/ SIMPLE	c ↓ ↓2	<u>Other</u> 1.0* -▶ - 2.60*	.4"		
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Exhibit P

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Account number (optional)			5 Buyer's part of	real estate t	ax		Forms 1099, 10
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Exhibit Q

PAYER'S name Street address		1 Gross winnings 1.45"	2 Federal income tax withheld	OMB No. 1545-023
		45		
		3 Type of wager	4 Date won	1998
City, state, and ZIP code		5 Transaction	6 Race	Form W-20
				Certai Gamblin
Federal identification number Telephone number		7 Winnings from identical wagers	8 Cashier	Winning
WINNER'S name		9 Winner's taxpayer identification no.	10 Window	For Paperwood Reduction Act Notic and instructions for
Street address (including apt. no.) 2.8	3"	11 First I.D.	12 Second I.D.	completing this form, see the 1998 Instruction
City, state, and ZIP code		13 State/Payer's state identification no.	14 State income tax withheld	for Forms 1099, 109 5498, and W-20
tinde	and hall		titization sumbor that I have durated	File with Form 109
Under penalties of perjury, I declare that, to the best of my knowledge correctly identify me as the recipient of this payment and any payments				Copy /
Signature ►	,	D	ate ►	For Internal Revenu Service Cente
wm W-2G		Cat. No. 10138V	Department of the Trea	sury - Internal Revenue Servic
3232 PAYER'S name		CORRECTED 1 Gross winnings	2 Federal income tax withheld	OMB No. 1545-02
Street address		3 Type of wager	4 Date won	199
City, state, and ZIP code		5 Transaction	6 Race	Form W-20
			C Habb	Certai
Federal identification number Telephone number		7 Winnings from identical wagers	8 Cashier	Gamblin Winning
WINNER'S name		9 Winner's taxpayer identification no.	10 Window	For Paperwo Reduction Act Notic and instructions fr
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correctly identify me as the recipient of this payment and any payments f	rom ide		entitled to any part of these payments.	For Internal Revenu Service Cente
orm W-2G		Cat. No. 10138V		sury - Internal Revenue Service
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City, state, and ZIP code		5 Transaction	6 Race	Certai
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Under penalties of perjury, I declare that, to the best of my knowledge correctly identify me as the recipient of this payment and any payments f				For Internal Revenue

Exhibit R

	OND No. (515 OT 15	CTED	A and always a like of the second strength of the	
	OMB No. 1545-0747	 IRA contributions (other than amounts in boxes 2, 3, and 7–10) 	address, city, state, and ZIP code	TRUSTEE'S or ISSUER'S name, stree
IR	-10 00	\$ s, and 7-10)		
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	Form 5498	\$	PADTIO PANTO	
Copy /		3 Roth conversion amount \$	PARTICIPANT'S social security number	TRUSTEE'S or ISSUER'S Federal identification no.
Internal Revenu Service Center	5 Life insurance cost included in box 1	 Fair market value of account 		PARTICIPANT'S name
File with Form 109	\$	\$		
For Paperwo Reduction Act Noti and instructions f	oth IRA Roth conv. Ed IRA	6 IRA SEP SIMPLE R		Street address (including apt. no.)
completing th	8 SIMPLE contributions	7 SEP contributions		City, state, and ZIP code
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internal Revenue Servi	Department of the Treasury -	t. No. 50010C	Ca	Form 5498
,	age OMB No. 1545-0747	1 IRA contributions (other		2828 TRUSTEE'S or ISSUER'S name, stree
IB		than amounts in boxes 2, 3, and 7-10)		
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1998-26 I.R.B.

Exhibit S

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Exhibit T

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